



Auditor
Charles E. Walder
Chief Fiscal Officer

TO: Elected Official, Department Head, or Accounting Staff of
Probate Court DATE: 05/04/2020

FROM: Auditor's Office Fiscal Department

SUBJECT: PROBLEMS WITH VOUCHERS RECENTLY SUBMITTED FOR PAYMENT

The following deficiencies were found while processing your vouchers for payment. Please review the list and make note of the areas that need correction or additional information and resubmit. If deficiencies are not corrected, your vouchers will be returned to you electronically via New World for corrections prior to processing.

New World Batch Number: 2020-00001287 G/L Date: 05/08/2020
Vendor: #6246 – Karlovec Media Group

- | | |
|--|---|
| <input type="checkbox"/> Department Head Signature Missing on Cover | <input type="checkbox"/> Incorrect Vendor Number(s) |
| <input type="checkbox"/> Incorrect Account Number | <input type="checkbox"/> Incorrect/No Encumbrance No. |
| <input type="checkbox"/> Incorrect Remittance Address | <input type="checkbox"/> Incorrect Voucher Amount |
| <input type="checkbox"/> Insufficient Cash Balance Available | <input type="checkbox"/> Incorrect G/L Date |
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| <input type="checkbox"/> No/insufficient Evidentiary Matter | <input type="checkbox"/> Due Date Deadline missed |
| <input type="checkbox"/> Signature Authorizing Payment of Invoice(s) Missing on Invoice(s) – (OK to Pay) | |
| <input type="checkbox"/> Missing Original, Detailed, and/or Itemized Invoice(s) or Receipt(s) | |
| <input checked="" type="checkbox"/> Other <u>Please see attached memo</u> | |

Solution: Please see attached memo.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
Direct Line: (440) 279-1600
FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359
Web site: <http://www.auditor.co.geauga.oh.us>
Email: auditor@co.geauga.oh.us



Auditor
Charles E. Walder
Chief Fiscal Officer

May 4, 2020

Judge Timothy J. Grendell
Geauga County Probate Juvenile Court
231 Main Street, Suite 200
Chardon, OH 44024

Re: Probate Juvenile Court Voucher for Vendor 6246

Judge Grendell:

My Office has reviewed the below request for payment using public funds. We believe that said request is not a valid claim against the Geauga County Treasury. Therefore, we are returning the voucher materials to the Court.

I. April 16, 2020 Maple Leaf Advertisement

The Court submitted to my Office a voucher to use public funds to pay Karlovec Media Group (Vendor 6246) — which prints the Geauga County Maple Leaf, Chesterland News, and Kirtland Chronicle (hereinafter “Karlovec”) — for a “Display Ad” in the amount of \$802.00. Judge Grendell also ordered payment to Karlovec “for community outreach for [sic] Good Deeds program” via a court order. On April 16, 2020, Karlovec submitted its invoice to the court.

As evidentiary matter supporting payment, Geauga County Juvenile Probate Court submitted a copy of the full-page, color advertisement that ran in The Maple Leaf on April 16, 2020 (hereinafter “April 16, 2020 Maple Leaf Advertisement”). The ad explicitly states: *“Judge Timothy J. Grendell is offering FREE online Good Deeds Programs * * * Call Cheryl to RESERVE YOUR SPOT or to request a FREE DVD: 440-279-1840. No tax dollars were used to pay for this advertisement”*.

II. Review & Determination

Judge Grendell’s statements to the public in the April 16, 2020 Maple Leaf Advertisement (“*No tax dollars were used to pay for this advertisement,*” and multiple references to “*free*” things) are contradicted by his later submitting them for payment using public funds. If paid through the Geauga County Treasury, the statement’s specific language would promote and create a public *misrepresentation*. If the Auditor’s office were to approve this expenditure using public funds we would be complicit in knowingly perpetrating multiple misrepresentations to the public about the expenditure.

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Here, Judge Grendell, acting as a public official, has no authority to broadcast false statements or misrepresentations to the public in a newspaper advertisement at the public's expense; such conduct appears violative of both law and public policy. As a result, it is unnecessary for my Office to consider whether such expenditure would serve a public purpose. That being said however, there appears to be no public purpose permitting payment for mass communicating false statements to the public.

In conclusion, the Court's submission to pay for the April 16, 2020 Maple Leaf Advertisement with public funds is not a valid claim against the Geauga County Treasury. Therefore, our Office is returning the voucher materials to the court.

Sincerely,

A handwritten signature in black ink, appearing to read 'CEW', written in a cursive style.

Charles E. Walder
Gauga County Auditor

Cc: PBehrend
GC Fiscal (RLeyde)
KJacob
file

**AUDITORS CERTIFICATION OF FUNDS
O.R.C. 5705.41D**

Geauga County, Chardon, Ohio January 2, 2020
I HEREBY CERTIFY that the money required to meet the foregoing contract, agreement, or obligation in the sum of \$5,000.00

has been lawfully approved, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the fund listed next to the item below, free from any previous encumbrances.

**CHARLES E. WALDER
GEAUGA COUNTY AUDITOR**

by _____, Deputy Auditor
GEAUGA COUNTY FEDERAL I.D. NO. 34-6001208
SALES AND USED TAX EXEMPTION - POLITICAL SUBDIVISION
STATE OF OHIO

FOR AUDITORS USE ONLY	Date: _____
Then and Now Certificate: _____	
Warrant Received by: _____	
Date: _____	

SHIP TO:
GEAUGA COUNTY
PROBATE / JUVENILE COURT -JUDGE GREDELL
231 MAIN STREET SUITE 2
CHARDON, OH 44024

WARRANT NO.	VOUCHER DATE	VOUCHER AMOUNT
	5-8-2020	802.00
P.O. DATE	ADJUSTMENT	ACCOUNT NO.
01/02/2020		
1099 AMT.	dr.	
	cr.	

PURCHASE ORDER NO. 2020-00001270

GEAUGA CO. BOARD OF COMMISSIONERS: SESSION RESOLUTION JOURNAL PAGE BUDGET APPROVAL - ENCUMB. _____ VOUCHER _____

VENDOR I.D. NO. _____ 6246

PURCHASED FROM:
Karlaves Media Group

INVOICE TO:
GEAUGA COUNTY
PROBATE / JUVENILE COURT -JUDGE GREDELL
231 MAIN STREET SUITE 2
CHARDON, OH 44024

Kimberly C. Grede
DEPARTMENT HEAD SIGNATURE

QUANTITY	UNIT	FUND	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	Each	2080	Other Expenses - Other Expenses 2080-008-00-901 - Other 5,000.00 GD - Maple Leaf	5,000.0000	\$5,000.00
TOTAL DUE					\$5,000.00

RECEIVED
MAY 9 2020
County Auditor

FILED
COMMON PLEAS COURT

IN THE COURT OF COMMON PLEAS
PROBATE DIVISION 2010 JUN 29 11:11:01
GEAUGA COUNTY, OHIO

PROBATE DIVISION
GEAUGA COUNTY, OHIO

In Re:
Establishment of Probate Court Special Projects Fund

ADMINISTRATIVE ORDER 2010-02

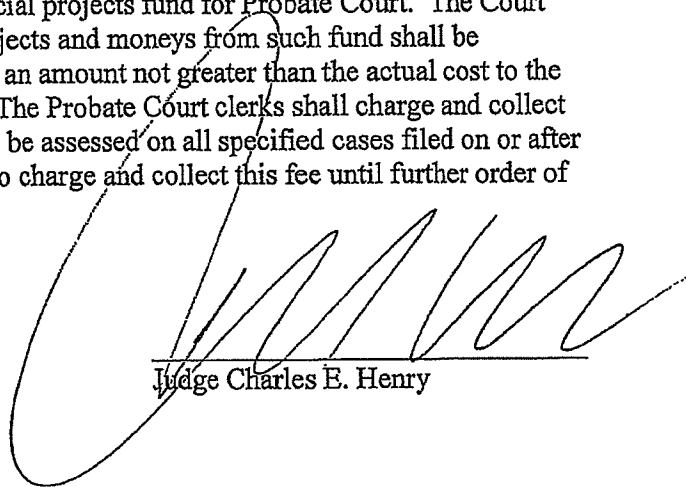
WHEREAS, the Court of Common Pleas, Probate Division, has determined that, for the efficient operation of the Court, additional funds are necessary for special projects of the Court, and

WHEREAS, the special projects shall include, but not be limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or alternative dispute resolution services, the employment of magistrates, the training and education of judges and magistrates, and other related services.

THEREFORE, pursuant to the authority granted in Ohio Revised Code Section 2303.201(E)(1), the Court hereby amends Rule 4 of the Local Rules of the Geauga County Court of Common Pleas, Probate Division, to encompass a new special projects fee in the sum of Fifteen Dollars (\$ 15.00) to be assessed on the filing of each estate, guardianship, trust, miscellaneous civil case, adoption, minor settlement, wrongful death case, name change, and marriage license.

All fees collected pursuant to this order shall be paid to the Geauga County Treasurer for deposit into a general special projects fund for Probate Court. The Court will allocate the funds to individual projects and moneys from such fund shall be disbursed upon an order of the Court in an amount not greater than the actual cost to the Court of any such determined project. The Probate Court clerks shall charge and collect this fee beginning on March 1, 2010, to be assessed on all specified cases filed on or after said date and the clerks shall continue to charge and collect this fee until further order of this Court.

IT IS SO ORDERED.



Judge Charles E. Henry



karlovecmediagroup

Maple Leaf CHESTERLAND NEWS **K**CHRONICLE

Advertising Department - 8389 Mayfield Road, Suite B-5 - Chesterland Ohio 44026
(440) 729-7667 - Fax (440) 729-8240
ads@chesterlandnews.com

GEAUGA COUNTY PROBATE COURT
CHERYL KONCLER
231 MAIN ST STE 200
CHARDON OH 44024

Invoice: INV00019226
Date: 4/16/2020

Purchase Order No. Customer ID
GEAUGACRTS

MAPLE LEAF DISPLAY ADVERTISEMENT \$802.00
DATE OF PUBLICATION 4/16/2020

NUMBER OF INSERTIONS: 1

Tear off and return with payment

GEAUGACRTS Invoice # INV00019226

GEAUGA COUNTY PROBATE COURT
CHERYL KONCLER
231 MAIN ST STE 200
CHARDON OH 44024

Total \$802.00
Payment \$0.00
Amount Due **\$802.00**

Please Remit Payment To:

KARLOVEC MEDIA GROUP
8389 MAYFIELD ROAD, SUITE B5
CHESTERLAND, OH 44026

Amount Paid: _____

While you are sitting out the virus, it is a Good Time to Plan for Your Future

Real Estate Survivorship Deeds

Unless your property is in a trust or an LLC, your deed **MUST** include language to the effect of "for their joint lives, remainder to the survivor of them." Otherwise, your property will be considered a probate asset. If a person wishes to add a second person to a deed, he or she may do this by way of survivorship deed, but be aware that the additional person becomes a co-owner of the property, which could expose your property to that person's creditors. **You should consult with an attorney before executing a survivorship deed.**

Transfer on Death Affidavit for Singles and Widows: Single property owners may file a Transfer on Death Affidavit that states the individual's name, legally identifies the property and names the beneficiary or beneficiaries upon death. This sworn statement must be filed with the Geauga County Recorder's Office, 231 Main Street, Suite 1-C, Chardon, Ohio 44024. Phone 440-279-2020. **Again, check with an attorney first.** If you need an attorney, call the **Gauga Bar Association Lawyer Referral Service** at 440-286-7160.

Motor Vehicles, Boats, Campers, Mobile Homes, RVs

Transfer on Death (TOD): The vehicle owner can have a TOD notation placed on a car title by visiting the Geauga County Clerk of Court Auto Title Office, 470 Center Street #8-B, Chardon, Ohio 44024, phone: 440-279-1750, with the original title. There is a re-issue fee.

Married Couples: A surviving spouse may transfer motor vehicle titles with a combined value of less than \$65,000 by presenting their spouse's death certificate at the Clerk of Courts Auto Title Office.

Bank Accounts

Payable on Death (POD) Bank Accounts: Single account owners can add POD beneficiaries to bank accounts at no cost. You can obtain a POD account from your bank at no cost. Upon death, the money is paid directly to the POD beneficiary when he or she shows a death certificate. Until that time, the beneficiary **cannot** access your account.

Bonds/Stock Shares

Savings bonds: The asset must be jointly owned or have an official Transfer on Death notation right on the bond in order to transfer directly. visit www.treasurydirect.gov

Individual shares of stock: If you own a mutual fund, you need a beneficiary designation form. If you own individual shares of stock, you may place a Transfer on Death notation on the shares through the issuer.

CD's, Annuities, Life Insurance, Investment Accounts, Retirement Accounts, IRA's, 401K's, 403B's

You should have beneficiary designations on all your long-term investments. Typically, you would have identified beneficiaries when you signed up for the insurance or investment to avoid assets being held up in probate. Check your beneficiary designation forms by asking the issuer for a copy.

Geauga County Probate Court
Judge Timothy J. Grendell is offering **FREE**
online Good Deeds Programs throughout April!

Tuesdays and Thursdays at 2:00pm
Wednesdays at 6:00pm

Call Cheryl to **RESERVE YOUR SPOT** or to request a **FREE DVD:**
440-279-1840

IN THE COURT OF COMMON PLEAS
PROBATE DIVISION
GEAUGA COUNTY, OHIO

FILED
IN COMMON PLEAS COURT
2020 APR 29 AM 9:06

PROBATE-JUVENILE
DIVISION
GEAUGA COUNTY, OHIO

IN RE:) JUDGE TIMOTHY J. GRENDALL
)
PROBATE COURT)
EXPENDITURES) ADMINISTRATIVE ORDER
KARLOVEC MEDIA GROUP) 2020-77

Pursuant to 2303.201(E)(1) and Administrative Order 2010-02 of this Court issued by Judge Henry (copy attached), this order hereby directs timely payment by the Geauga County Auditor in the amount of \$ 802.00 (Eight Hundred Two Dollars and No Cents) to KARLOVEC MEDIA GROUP, at DBA: GEAUGA COUNTY MAPLE LEAF, DAILY LEGAL NEWS, CHESTERLAND NEWS, KIRTLAND CHRONICLE, 8389 MAYFIELD ROATE SUITE B5, CHESTERLAND, OH 44026, for community outreach for Good Deeds program, which the Probate Court has determined to be an expenditure for a proper public purpose.

Kindly provide this Court with the original check which it will mail to the vendor.

IT IS SO ORDERED.


TIMOTHY J. GRENDALL, JUDGE

CC: Fiscal Director



Auditor
Charles E. Walder
Chief Fiscal Officer

TO: Elected Official, Department Head, or Accounting Staff of
Probate Court DATE: 05/29/20

FROM: Auditor's Office Fiscal Department

SUBJECT: PROBLEMS WITH VOUCHERS RECENTLY SUBMITTED FOR PAYMENT

The following deficiencies were found while processing your vouchers for payment. Please review the list and make note of the areas that need correction or additional information and resubmit. If deficiencies are not corrected, your vouchers will be returned to you electronically via New World for corrections prior to processing.

New World Batch Number: 2020-00001287
Vendor: #6246 Karlovec Media Group

G/L Date: 05/8/2020

- | | |
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| <input type="checkbox"/> No/insufficient Evidentiary Matter | <input type="checkbox"/> Due Date Deadline missed |
| <input type="checkbox"/> Signature Authorizing Payment of Invoice(s) Missing on Invoice(s) – (OK to Pay) | |
| <input type="checkbox"/> Missing Original, Detailed, and/or Itemized Invoice(s) or Receipt(s) | |

Other See attached letter dated May 29, 2020 from Auditor Walder. Note: We have not received the voucher back as indicated in your May 27, 2020 letter.

Solution: _____

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Auditor
Charles E. Walder
Chief Fiscal Officer

May 29, 2020

Judge Timothy J. Grendell
Gauga County Probate Juvenile Court
231 Main Street, Suite 200
Chardon, OH 44024

Re: Probate Juvenile Court Voucher for Vendor 6246

Judge Grendell:

I am in receipt of your May 27, 2020 letter concerning an April 16, 2020 newspaper advertisement containing the language, "No tax dollars were used to pay for this advertisement," and other references to "FREE" court programs and materials.

The Geauga County Auditor's Office has an essential role as a safeguard of public funds. In that role, we must consider all aspects of and circumstances surrounding any expenditure submitted for payment from the County Treasury, irrespective of the funding source that a particular part of that expenditure is using. Your May 27, 2020 letter erroneously paraphrases, references, and interprets my May 4, 2020 letter to you. While we believe your view, that revenue sourcing is the sole determiner of a fund's consideration as tax money, is flawed; that was not a significant consideration in rejecting payment of your submitted invoice for Karlovec Media Group.

To ensure we are all educated about the county's fiscal process, please be advised that the following are paid for with tax dollars and would be used to pay for the at-issue advertisement: (1) creating vendors; (2) opening encumbrances; (3) designing and proof-reading advertisements and content; (4) processing and vetting invoices; (5) creating payment vouchers; (6) issuing warrants; (7) staff expenses performing work in both of our offices; (8) the County New World system, used to create vendors, open encumbrances, submit vouchers, and pay warrants; (9) workstations used to gain access into this system as well as email, desks, chairs, lamps, telephones, utilities, paper, paper clips, and other staples that are consumed to create encumbrances and process payments.

The general public has grown increasingly weary of experienced politicians claiming that government can somehow provide them with so-called "free" programs or services. As elected officials, we both must know by now that government, by its sole existence, is a cost to the taxpayer. Here, the above demonstrates just some of the taxpayer-funded costs specific to the at-issue advertisement.

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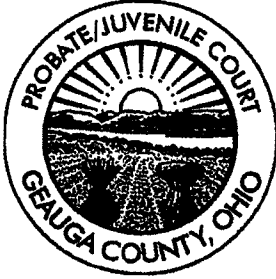
My Office remains dedicated to protecting taxpayers' money. Therefore, we maintain that the at-issue request for payment is not a valid claim against the Geauga County Treasury. As required by law, we must deny issuing a warrant for payment, and are returning the voucher materials to the court.

Sincerely,

A handwritten signature in black ink, appearing to read 'CEW', is written over a horizontal line.

Charles E. Walder
Gauga County Auditor

Cc: PBehrend
GC Fiscal (RLeyde)
KJacob
file



COURT OF COMMON PLEAS

PROBATE / JUVENILE DIVISION

GEAUGA COUNTY

TIMOTHY J GRENDELL – JUDGE

Courthouse Annex, 2nd Floor
231 Main Street, Suite 200
Chardon, Ohio 44024
Voice: 440-279-1830
Fax Probation: 440-285-5025
Fax Court: 440-285-8751
geaugacourts.org

May 27, 2020

Chuck Walder
Gauga County Auditor's Office
231 Main Street, Suite 1A
Chardon, OH 44024

RE: Probate Juvenile Court Vouchers for Vendor 6246

Auditor Walder:

I received your May 4, 2020 letter regarding the court's voucher for payment to Karlovec Media Group, which again stated your erroneous apparent belief that all public dollars in the public treasury are sourced by tax dollars. As the County Auditor you should know that this is simply untrue, and the Court has made numerous attempts over the past two (2) years to educate you and your office on the various non-tax different sources of ten (10) of the Court's twelve (12) different funds, which are each governed by separate and specific statutes in the Ohio Revised Code, including my recent letter dated April 28, 2020.

As you must know by now, the Court's Special Projects Funds are governed by O.R.C. 2303.201(E)(1), which clearly states that the fund is sourced by fees collected by the Court, not tax dollars. While fees collected by the Court are public Court managed funds, they are not tax dollars. Therefore, the statement made on the advertisement is 100% accurate, and not at all false or misrepresentative.

Regarding public purpose, the advertisement in the Geauga Maple Leaf (run by Karlovec Media Group) was a copy of the Court's Good Deeds Checklist which included an invitation to one of numerous online Good Deeds Programs, which teaches the public how they can set up their assets now to avoid probate later, and for which the Probate Court received the Geauga County Outstanding Senior Citizen Supporter of the Year award from the Geauga County Department on Aging. Not only does this award-winning program save the public time and money, but it also saves tax dollars because it results

in fewer probate cases. The programs are being provided to residents during the COVID-19 stay at home period to encourage residents to use this time to plan for their future.

Enclosed with this letter is the voucher for Karlovec Media Group that your office returned to the Court. Please promptly pay this voucher out of the non-tax dollar sourced Special Project Funds, as specified on the enclosed purchase orders and Court Orders, as required by law.

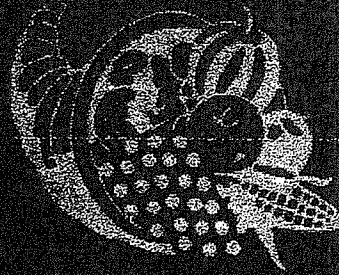
Sincerely,



Timothy J. Grendell
Judge

cc: Patty Behrend
Kate Jacob
Ron Leyde

GEAUGA COUNTY
DEPARTMENT ON AGING



SENIORS ARE GEAUGA'S BOUNTY

2013 Geauga County Outstanding
Senior Citizen Supporter of The Year



Geauga County Probate Court



For the implementation of the Geauga
"Good Deeds" Program. It serves all Geauga
home owners by insuring accurate verbiage
on their property deeds.



Auditor
Charles E. Walder
Chief Fiscal Officer

May 29, 2020

Judge Timothy J. Grendell
Gauga County Probate Juvenile Court
231 Main Street, Suite 200
Chardon, OH 44024

Re: Probate Juvenile Court Voucher for Vendor 6246

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Sincerely,

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Charles E. Walder
Gauga County Auditor

Cc: PBehrend
GC Fiscal (RLeyde)
KJacob
file